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**Please respond to the North Conway office**

May 22, 2006

Debra Howland, Executive Director/Secretary  
Public Utilities Commission  
21 S. Fruit St., Suite 10  
Concord, NH 03301-2429

Re: Docket No. DW-04-048  
Pennichuck Water Works, Inc./City of Nashua; City of  
Nashua's Petition for Valuation Pursuant to RSA 38:9

Dear Ms. Howland:

I enclose herewith an original and eight copies of the following:

- A. Reply testimony of Carol Anderson and Ruth Raswyck and exhibits
- B. Reply testimony of Stephen L. Paul, Esquire
- C. Reply testimony of Brendan Cooney and exhibits
- D. Reply testimony of Allan Fuller and exhibits
- E. Reply testimony of Philip G. Ashcroft, David W. Ford, PE and Paul F. Noran, PE and exhibits
- F. Reply testimony of Bernard Streeter, David Rootovich and Brian McCarthy and exhibits
- G. Redacted reply testimony of George E. Sansoucy, PE and Glenn C. Walker and exhibits

Due to the volume of exhibits included with the foregoing, copies of the testimony alone are being sent this day by first class mail to all persons on the



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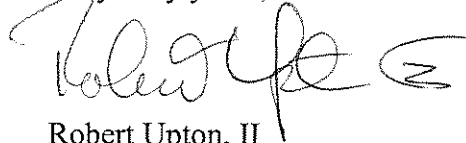
Commission's official Service List in this proceeding. A complete copy of the foregoing testimony and exhibits will be available to the parties electronically by electronic mail.

In a separate box marked "CONFIDENTIAL", please find an original and eight copies of the unredacted reply testimony of George E. Sansoucy, PE and Glenn C. Walker and exhibits. It is my understanding that none of the parties with the exception of F. Anne Ross, Esquire of the OCA and Marcia Thunberg, Esquire and Mark Naylor of the Commission's staff are authorized to review documents containing information or conclusions information marked as confidential under the Commission's Order No. 24,495. If you have any questions, please do not hesitate to contact me.

Three complete copies of the testimony and exhibits described in paragraphs A-f and the confidential testimony and exhibits are being hand delivered this day to Steven Camerino, Esq., counsel for Pennichuck Water Works, Inc.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Robert Upton, II", followed by a stylized flourish or symbol.

Robert Upton, II  
rpton@upton-hatfield.com

RUII/bgb

Enclosure(s)

cc: Service List